

## Message Text

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17

ACTION SCS-03

INFO OCT-01 ARA-06 EUR-12 ISO-00 SCA-01 TRSE-00 /023 W

----- 017800

R 271721Z APR 76

FM AMEMBASSY LONDON

TO SECSTATE WASHDC 1142

INFO AMEMBASSY MEXICO

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DEPARTMENT PLEASE PASS IRS WASHINGTON

E.O. 11652: N/A

TAGS: PFOR, UK

SUBJECT: STATUS OF IRS REP BARNARD IN CAYMAN ISLANDS

REF: LONDON 2160

1. WE UNDERSTAND FROM IRS REPRESENTATIVE LONDON THAT STATUTE OF LIMITATIONS IS ABOUT TO EXPIRE ON SOME TAX CASES INVOLVING CAYMAN ISLANDS. AS A RESULT, IRS IS UNDER PRESSURE TO GET BARNARD BACK INTO CAYMANS. FCO INFORMS US THAT LETTER HAS BEEN WRITTEN TO GOVERNOR OF CAYMANS ASKING HIM TO CONSIDER AGAIN MR. BARNARD'S ENTRY TO THE ISLANDS. THE GOVERNOR HAS NOT RESPONDED. WE GUESS THAT HE WILL NOT DO SO IN THE NEAR FUTURE.

2. IN LIGHT OF LACK OF PROGRESS AND UNLESS INSTRUCTED TO THE CONTRARY, EMBASSY WILL TAKE MATTER UP AGAIN WITH FCO AT A HIGHER LEVEL. WE PLAN TO PROCEED AS FOLLOWS: POLITICAL COUNSELOR WILL MAKE DEMARCHE TO ASSISTANT /UNDER SECRETARY FOR CARIBBEAN AND NORTH AMERICA, ROBIN EDMONDS, EARLY IN WEEK OF MAY 3. DEMARCHE WILL BE TO THE EFFECT THAT IRS URQENTLY NEEDS INFORMATION FROM SOURCES IN CAYMAN ISLANDS. BARNARD IS ACCREDITED AND US PLANS HAVE BARNARD GO TO ISLANDS IN VERY NEAR FUTURE TO OBTAIN INFORMATION ON CASES. POLITICAL COUNSELOR WILL NOT ASK FOR UK COMMENT ON PROPOSED COURSE OF ACTION BUT WILL LEAVE OPPORTUNITY

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FOR COMMENT IF EDMONDS WISHES.

3. WE BELIEVE IT IS IMPORTANT TO DEAL DIRECTLY WITH THIS  
PROBLEM NOW AND AVOID WHAT COULD BE A DRAWN OUT EXCHANGE  
OF VIEWS. THE GOVERNOR OF CAYMANS UNDERSTANDABLY DOES  
NOT WANT BARNARD TO CONDUCT INQUIRIES, BUT WE BELIEVE AP-  
PROACH AT A HIGHER LEVEL AT FCO MAY FIND SYMPATHY FOR  
PROBLEMS IRS FACES.                      ARMSTRONG

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## Message Attributes

**Automatic Decaptioning:** X  
**Capture Date:** 01 JAN 1994  
**Channel Indicators:** n/a  
**Current Classification:** UNCLASSIFIED  
**Concepts:** DIPLOMATIC ACCREDITATION, TAX LAW, PFOR, TAX COLLECTIONS  
**Control Number:** n/a  
**Copy:** SINGLE  
**Draft Date:** 27 APR 1976  
**Decaption Date:** 01 JAN 1960  
**Decaption Note:**  
**Disposition Action:** RELEASED  
**Disposition Approved on Date:**  
**Disposition Authority:** ElyME  
**Disposition Case Number:** n/a  
**Disposition Comment:** 25 YEAR REVIEW  
**Disposition Date:** 28 MAY 2004  
**Disposition Event:**  
**Disposition History:** n/a  
**Disposition Reason:**  
**Disposition Remarks:**  
**Document Number:** 1976LONDON06422  
**Document Source:** CORE  
**Document Unique ID:** 00  
**Drafter:** n/a  
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**Executive Order:** N/A  
**Errors:** N/A  
**Film Number:** D760162-0248  
**From:** LONDON  
**Handling Restrictions:** n/a  
**Image Path:**  
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**Legacy Key:** link1976/newtext/t19760419/aaaaaphr.tel  
**Line Count:** 68  
**Locator:** TEXT ON-LINE, ON MICROFILM  
**Office:** ACTION SCS  
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**TAGS:** PFOR, CFED, OTRA, UK, US, CJ, IRS-2, (BARNARD, GEORGE S)  
**To:** SECSTATE WASHDC MEXICO  
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